

CERTIFICATE

State of Kansas
Special District

2020

To the Clerk of Wabaunsee, State of Kansas

We, the undersigned, officers of

Cemetery District No. 5

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2020; and (3) the
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

		2020 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020	2			
Allocation MVT, RVT, 16/20M Vehicle Ta	3			
Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
Fund	K.S.A.			
General	17-1330	49,000	14,295	1.1632
Debt Service	10-113			
Totals	xxxxxxxx	49,000	14,295	1.1632
Budget Summary	0			
Neighborhood Revitalization Rebate				
		County Clerk's Use Only		
		8756,750		
		Nov. 1, 2019 Total		
		Assessed Valuation		
Resolution required? Notice of the vote to adopt required to be published?		Yes		

Assisted by:

Jennifer Savage

Wabaunsee County Clerk

Address:

215 Kansas

Alma, KS 66401

Email:

jsavage@wbcounty.org

[Handwritten Signatures]

Attest: Oct 8, 2019

[Handwritten Signature]
County Clerk

Governing Body

CPA Summary

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 13,544
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 13,544

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ 121,772	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 183,054	
5b. Personal property 2018	- 177,696	
5c. Increase in personal property (5a minus 5b)	+ 5,358	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	10,726	
7. Total valuation adjustment (sum of 4, 5c, 6)	137,856	
8. Total estimated valuation July, 1, 2019	8,754,849	
9. Total valuation less valuation adjustment (8 minus 7)	8,616,993	
10. Factor for increase (7 divided by 9)	0.01600	
11. Amount of increase (10 times 3)	+ \$ 217	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 13,761	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	13,761	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 339	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 14,100	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Cemetery District No. 5
Wabaunsee

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	13,544	1,210	31	102	34	13
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	13,544	1,210	31	102	34	13

County Treas Motor Vehicle Estimate

1,210

County Treas Recreational Vehicle Estimate

31

County Treas 16/20M Vehicle Estimate

102

County Treas Commercial Vehicle Tax Estimate

34

County Treas Watercraft Tax Estimate

13

MVT Factor 0.08934

RVT Factor 0.00229

16/20M Factor 0.00753

Comm Veh Factor 0.00251

Watercraft Factor 0.00096

2020

Cemetery District No. 5
Wabaunsee

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2020

The governing body of
Cemetery District No. 5
Wabaunsee

will meet on August 14, 2019 at 10:00 a.m. at Waugh Law Office, Eskridge, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Wabaunsee County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	10,797	1.803	42,200	1.632	49,000	14,295	1.633
Debt Service							
Totals	10,797	1.803	42,200	1.632	49,000	14,295	1.633
Less: Transfers	0		0		0		
Net Expenditures	10,797		42,200		49,000		
Total Tax Levied	13,465		13,544		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	7,899,545		8,298,145		8,754,849		

Outstanding Indebtedness,

Jan 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Lisa Cernich

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Cemetery District No. 5

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2019 July 1 Valuation: 8,754,849

Valuation Factor: 8,754.849

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2020 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

RESOLUTION NO. 8/4/19

A resolution expressing the property taxation policy of the Cemetery District No. 5 governing body with respect to financing the annual budget for 2020

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Cemetery District No. 5 exceeding the amount levied to finance the 2019 budget of the Cemetery District No. 5, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

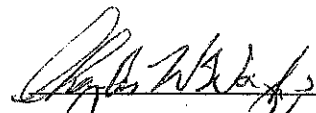
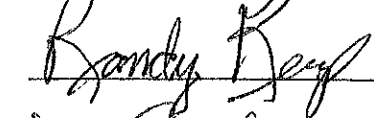

Whereas, Cemetery District No. 5 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Cemetery District No. 5 governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 14 day of August, 2019 by the Cemetery District No. 5 governing body, Wabaunsee, Kansas.

Cemetery District No. 5 Governing Body

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Wabunsee

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Assessed Valuation	7,899,345		8,298,145		8,754,949		

Outstanding Indebtedness

	2017	2018	2019
Jan. 1			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pay-Princ	0	0	0
Total	0	0	0

*Tax rates are expressed in mills